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IN THE SPECIFICATION:

Please amend paragraph beginning at line 22 on page 22 as follows:

With reference to Figure 21a through 21c, a modification of the steering regulator assemblies of Figures 1-20 is illustrated and is generally indicated to by the reference numeral 250 numeral 251. The steering regulator assembly 250 assembly 251 includes a linkage 252 having a first link member 254 and a second link member 256 joined by a coupler 258. The coupler 258 permits the two linked members 252, 256 254, 256 to rotate relative to one another. The linkage assembly 252 extends between a fixed member 260, such as a bracket fixed to the hull of an associated watercraft (not shown) for example, and the steering shaft 262.

Please amend paragraph beginning at line 13 on page 23 as follows:

Preferably, the steering regulator assembly 250 assembly 251 includes a load cell 266 configured to determine the tensile load applied to the linkage assembly 252 when an operator of the associated watercraft attempts to rotate an operator steering control, and thus the steering shaft 262, beyond the maximum turning position shown in Figures 21a and 21c. One of the linkage members, and preferably the first link member 254, is constructed of, or includes, a load receiving element 266a constructed of a material having a property that changes in response to a change in tension on the load receiving element 266a. The steering regulator assembly 250 assembly 250 also includes a sensor 266b configured to sense a change in the property of the load receiving element 266a in a manner similar to that described in the load detection assemblies described above. Thus, a steering assist system may utilize an output signal of the sensor 266b to provide a steering assist force to the associated watercraft.

Please amend paragraph beginning at line 24 on page 23 as follows:

Figure 22 illustrates a modification of the steering regulator assembly 250 assembly 251 of Figure 21 and is generally indicated to by the reference numeral 250' numeral 251'. The steering regulator assembly 250' assembly 251' includes a linkage assembly 252' including a first link member 270, a second link member 272, and a third link member 274. Preferably, the first and second link members 270, 272 are telescopically engaged with one another. A second and third link members 272, 274 are rotatably coupled by a coupler 258'.

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Please amend paragraph beginning at line 30 on page 23 as follows:

The linkage assembly 252' extends between a fixed member 260' such as a bracket mounted to the hull of an associated watercraft (not shown) and the steering shaft 262'. The linkage assembly 252' defines the maximum turning positions of the steering shaft 262' in a manner similar to the steering regulator assembly 250 assembly 251 of Figure 21.